

Haiti Relief Donations Qualify for Immediate Tax Relief Charitable Contributions on Schedule A

People who give to charities providing earthquake relief in Haiti can claim these donations on the tax return they are completing this season, according to the Internal Revenue Service.

Taxpayers who itemize deductions on their 2009 return qualify for this special tax relief provision, enacted January 22. Only cash contributions made to these charities after January 11, 2010, and before March 1, 2010, are eligible. This includes contributions made by text message, check, credit card or debit card.

Taxpayers can benefit from their donations, almost immediately, by filing their 2009 returns early, filing [electronically](#) and choosing [direct deposit](#). Refunds take as few as 10 days and can be directly deposited into a savings, checking or brokerage account, or used to purchase Series I U.S. savings bonds.

The new law only applies to cash (as opposed to property) contributions. The contributions must be made specifically for the relief of victims in areas affected by the January 12 earthquake in Haiti. Taxpayers have the option of deducting these contributions on either their 2009 or 2010 returns, but not both.

To get a tax benefit, taxpayers must itemize their deductions on [Schedule A](#). Those who claim the [standard deduction](#), including all short-form filers, are not eligible. Taxpayers should be sure their contributions go to qualified charities. Most organizations eligible to receive tax-deductible donations are listed in a searchable online database available on [IRS.gov](#) under [Search for Charities](#). Some organizations, such as churches or governments, may be qualified even though they are not listed on IRS.gov. Donors can find out more about organizations helping Haitian earthquake victims from agencies such as [USAID](#).

The IRS reminds donors that contributions to foreign organizations generally are not deductible. IRS [Publication 526](#), *Charitable Contributions*, provides information on making contributions to charities.

Federal law requires that taxpayers keep a record of any deductible donations they make. For donations by text message, a telephone bill will meet the recordkeeping requirement if it shows the name of the donee organization, the date of the contribution and the amount of the contribution. For cash contributions made by other means, be sure to keep a bank record, such as a cancelled check, or a receipt from the charity showing the name of the charity and the date and amount of the contribution. Publication 526 has further details on the recordkeeping rules for [cash contributions](#).

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For more information, please go to [IRS.gov/newsroom](#). If you have any questions, please discuss them with your site coordinator, email partner@irs.gov or contact your local IRS SPEC relationship manager.

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